

# Exhibit 9

UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK

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THE STATE OF NEW YORK and THE CITY OF  
NEW YORK,

Plaintiffs,

Case No. 1:15-cv-1136-KBF

v.

UNITED PARCEL SERVICE, INC.,

**AFFIDAVIT OF  
MAUREEN KOKEAS**

Defendant.

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STATE OF NEW YORK     )  
                                  ) ss.  
COUNTY OF NEW YORK    )

Maureen Kokeas, being duly sworn, deposes and says:

1. I am the First Deputy Sheriff of the New York City Department of Finance ("Finance").
2. I oversee the Cigarette Tax Administration of the Wholesale Licensing Division, which handles the administration of the bonding and licensing of wholesale cigarette dealers and enforcing cigarette tax laws in New York City.
3. I am a member of the Federation of Tax Administrators Tobacco Tax Section, which mostly consists of state and local tax authorities. The Tobacco Tax Section consists of people that work in tobacco, such as auditors and investigators, who discuss state-wide and federal issues and how they impact the state's enforcement of cigarette taxes.
4. I have been involved in cases involving the investigation of alleged improper shipments of cigarettes. The investigative work can include issuing subpoenas, making controlled buys, and making phone calls to customers regarding their purchases.

5. I was involved in a supervisory position in the investigation of United Parcel Service, Inc. (“UPS”) that led to the filing of the complaint in the above-caption action.
6. Finance issued a subpoena dated July 29, 2013 to UPS seeking delivery records for these and other shippers at issue in this case.
7. In response to that subpoena, UPS produced documents including records of people who received packages via UPS from the shippers at issue in this case.
8. In 2014 and 2015, Finance conducted telephone surveys of people within New York City who were listed on those UPS records as having received packages via UPS from the shippers at issue in this case. Some of the people we called recalled receiving cigarettes in these deliveries, including from AJ’s Cigars/Cigarettes, EExpress (a/k/a Elliot Enterprises), Indian Smokes, Morningstar Crafts & Gifts (a/k/a Shipping Services), Seneca Cigars/Cigarettes, and Smokes-Spirits.
9. During the time period covered by this litigation, Finance also conducted controlled buys of untaxed cigarettes from two shippers at issue: Seneca Cigars/Cigarettes and Smokes-Spirits.
10. Finance conducted the controlled buys from Seneca Cigars/Cigarettes because I received an email advertising untaxed cigarettes. That email also advertised that Seneca Cigars/Cigarettes used UPS for its shipping.
11. Both of the packages of untaxed cigarettes from Seneca Cigars/Cigarettes arrived via UPS.
12. The two controlled buys from Smokes-Spirits were delivered by the United States Postal Service.

13. On certain occasions, there have been investigations involving other UPS deliveries of untaxed cigarettes, during which my office has been involved with UPS security.

Maureen Kokeas

Maureen Kokeas

Sworn to before me this  
18 day of AUGUST 2016

Peter J. Sammarco  
Notary Public

PETER J. SAMMARCO  
Commissioner of Deeds  
City of New York No. 4-3935  
Certificate Filed in Queens County  
Commission Expires: 4/1/18